



BULLETIN

Susan Combs, Texas Comptroller of Public Accounts

Legislative Changes for Customs Brokers Effective Sept. 1, 2011

Senate Bill 776, passed by the 82nd Texas Legislature (Regular), makes several changes that affect customs brokers.

Stamp Price Increases

On Sept. 1, 2011, the price for an export certification stamp will increase from \$1.60 to \$2.10. New stamps will be available in Comptroller field offices around Aug. 25, 2011, and must be used for all export certifications issued on or after Sept. 1. The maroon-colored \$1.60 stamps will no longer be valid, even though the expiration date printed on the stamp is 09/30/2011. The new stamps will be burnt orange in color and assigned special stamp numbers to identify the stamps that are purchased at the new rate. Customs brokers must return any unused stamps with an expiration date of 09/30/2011 no later than Oct. 21, 2011, to a Comptroller field office. Customs brokers will receive a credit of \$1.60 for each returned stamp that was purchased for certifications issued in July or August 2011, and a credit of \$2.10 for each returned stamp that was purchased for certifications issued in September 2011.

Certification Requirements

The following changes are being made to the certification requirements:

- The purchaser identification number will be a required data field on the certification form. Effective Sept. 1, 2011, a customs broker will not be able to complete or issue the export certification if the identification number is not entered on the Licensed Customs Brokers Export Certification System. This number must be obtained from a passport, laser visa identification card or foreign voter registration picture identification. The identification from which the number is obtained must indicate that the purchaser resides in a foreign country.



- A single proof of export documentation may list no more than six receipts.
- The certification form will be updated to include the statement, "I have inspected the property and the original receipt for the property."
- The licensed broker or authorized employee and the purchaser must sign the certification form in the presence of each other.



SALES AND USE TAX BULLETIN

Texas Customs Brokers Notification Changes

- The purchaser and the licensed customs broker or an authorized employee, when using a power of attorney form, must attest as a part of the form and in the presence of each other:
 - that the purchaser has provided the information and documentation required; and
 - that the purchaser is on notice that tangible personal property not exported is subject to sales and use tax, and the purchaser is liable, in addition to the other civil liabilities and criminal penalties, for payment equal to the value of the merchandise if the purchaser improperly obtained a refund of taxes.

Penalties

The Comptroller may assess a penalty from \$500 to \$5,000 for noncompliance with any statutory or rule requirement for customs brokers. This is in addition to any other penalty provided by law and in addition to any requirement to pay the amount of tax refunded.

Approval Required to Use Alternate Method to Prepare Export Documentation

When the Comptroller's website is available but a licensed customs broker is unable to use the system due to technical or communications problems expe-

rienced by the broker, the broker must notify our office prior to issuing manual export certifications. The broker, or an authorized employee of the broker, may provide the notification by calling 1-888-434-5464 and following an automated menu to enter the broker's 11-digit taxpayer identification number and the location number. The broker, or the broker's authorized employee, must contact our office again every 48 hours that the broker or the broker's authorized employee is unable to use the website. The broker, or the broker's authorized employee, must enter the export certification information using the website within 48 hours after the broker's technical or communication problems are resolved.

When the Comptroller's website is unavailable, a licensed customs broker, or an authorized employee of the broker, may continue to issue manual export certification forms without notifying our office in advance. The licensed customs broker, or an authorized employee of the broker, must enter the export certification information

using the website within 48 hours after the website becomes available.

If you have any questions, please email us at tax.help@cpa.state.tx.us, contact the Texas Comptroller's field office in your area or call 1-800-252-5555, nationwide. The Austin number is 512-463-4600.



The Texas Comptroller of Public Accounts is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age, or disability in employment or in the provision of any services, programs or activities.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling the toll-free number listed at the bottom of Page 1 or by calling 512-463-4600 in Austin, 512-475-0900 (FAX).



Sign up to receive e-mail updates on the Comptroller topics of your choice at www.window.state.tx.us/subscribe.